
805. OVERVIEW OF THE ALLOCATION PROCESS - SCHEDULES D-1 THROUGH D-5

805. OVERVIEW OF THE ALLOCATION PROCESS - SCHEDULE D-1 THROUGH D-5

These schedules provide for separating the operating expenses from the facility's financial records into five (5) cost categories: 1) Nursing Services Costs, 2) Other Care Related Costs, 3) Other Operating Costs, 4) Capital Costs and 5) Ancillary Costs. These schedules also provide for any necessary adjustments and reclassifications to certain accounts. Schedules D-1 through D-5 shall be completed by all facilities. All accounts that can be identified as belonging to a specific cost center shall be reported to the appropriate section of Schedules D-1 through D-5. Capital cost shall be reported on schedule D-4 and not allocated to specific cost centers.

All listed accounts will not apply to all providers and some providers may have accounts in addition to those listed. These shall be listed on the lines labeled "Other Expense."

The flow of the Schedules D-1 through D-4 is identical. Salaries shall be reported on the salaries lines and all salaries for each cost center shall be sub-totaled on the appropriate line. The entries to the columns on these schedules shall be as follows:

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- A. Column 2. The expenses in this column shall agree with the provider's accounting books and records.
- B. Column 3. This column shall be utilized for reclassification of expenses as appropriate. Such reclassifications shall be detailed on Schedule D-6.
- C. Column 4. This column shall be for adjustments to allowable costs as may be necessary in accordance with the general policies and principles. All adjustments shall be detailed on Schedule D-7.
- D. Column 5. Enter the sum of columns 2, 3, and 4.
- E. Column 6. This column shall be completed for each line for which an entry is made to column 5 in order to indicate the basis of the separation of the costs reported to Column 5 between Column 7 (Certified Nursing Facility Alloc. of Costs) and Column 8 (Non-Certified and Non-Nursing Facility Alloc. of Costs).
A "D" shall be entered to this column on each line on which the adjusted costs (Column 5) are direct costed between Columns 7 and 8. An "A" shall be entered to this column

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on each line on which the adjusted costs in Column 5 are allocated between Columns 7 and 8 on the basis of the allocation ratios on Schedule F. All accounts which can be direct costed from the provider's records shall be directed costed to Columns 7 and 8. Accounts which are direct costed shall be direct costed in full. Any accounts which cannot be direct costed shall be allocated using statistics from Schedule F. Providers shall ensure that all costs which are reported to column 7 are reasonable, necessary and related to Certified Cost-Based Nursing Facility patient care.

- F. Columns 7 and 8. The adjusted balance figures from Column 5 are to be allocated between Certified Cost-Based Nursing Facility Costs (Column 7) and Non-Certified Non-Facility costs (Column 8). Any accounts that cannot be direct costed shall be allocated using statistics from Schedule F. All costs entered to Column 7 shall be reviewed by the provider to ensure that they are necessary, reasonable and related to Certified Cost-Based Nursing Facility patient care.
- G. Column 9: This column shall be completed only by Hospital-Based providers. Instructions regarding this column can be found in the instructions for the Schedules which include Column 9 (i.e. D-3 and D-4).

806. SCHEDULE D-1 NURSING SERVICES COST

806. SCHEDULE D-1 - NURSING SERVICES COST

A. The costs associated with nursing services which shall be included in the nursing service cost category are as follows:

1. nursing assessment of the health status of the resident and planning of appropriate interventions to overcome identified problems and maximize resident strengths;
2. bedside care and services;
3. administration of oral, sublingual, rectal and local medications topically applied, and appropriate recording of the resident's responses;
4. training, assistance, and encouragement for self-care as required for feeding, grooming, ambulation, toilet, and other activities of daily living including movement within the nursing home facility;

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806. SCHEDULE D-1 NURSING SERVICES COST

806. SCHEDULE D-1 - NURSING SERVICES COST

5. supportive assistance and training in resident transfer techniques including transfer from bed to wheelchair or wheelchair to commode;
6. care of residents with behavior problems and severe emotional problems requiring nursing care or supervision;
7. administration of oxygen;
8. use of nebulizers;
9. maintenance care of resident's colostomy, ileostomy, and urostomy;
10. administration of parenteral medications, including intravenous solutions;
11. administration of tube feedings;
12. nasopharyngeal aspiration required for maintenance of a clean airway;

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806. SCHEDULE D-1 NURSING SERVICES COST

806. SCHEDULE D-1 - NURSING SERVICES COST

13. care of suprapubic catheters and urethral catheters;
14. care of tracheostomy, gastrostomy, and other tubes in a body;
15. costs of equipment and supplies that are used to complement the services in the nursing service cost category including incontinence pads, dressings, bandages, enemas, enema equipment, diapers, thermometers, hypodermic needles and syringes, and clinical reagents or similar diagnostic agents;
16. costs for education or training including the cost of lodging and meals of nursing service personnel;
17. the salaries and wages of persons performing nursing services including salaries of the director, and assistant director of nursing, supervising nurses, medical records personnel, registered professional nurses, licensed practical nurses, nurse aides, orderlies, and attendants;

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806. SCHEDULE D-1 NURSING SERVICES COST

806. SCHEDULE D-1 - NURSING SERVICES COST

18. the salaries or fees of medical directors, physicians, or other professionals performing consulting services on medical care which are not reimbursed separately on a fee for service basis; and
19. the costs of travel necessary for training programs for nursing personnel required to maintain licensure, certification, or professional standards.

B. If an account can be direct costed between CNF and non-CNF, the amount carried to Column 5 (Adjusted Balance) shall be direct costed in the appropriate amount(s) to the proper column(s) (either Column 7, Certified Nursing Facility Costs, or Column 8, Non-Certified and Non-Nursing Facility Costs). Any account that is direct costed shall be directed costed in full. Any account which cannot be direct costed shall be allocated using Schedule F, Statistic A. Multiply the Column 5 amount by the CNF percentage from Schedule F, Statistic A, and enter the product in Column 7. Subtract Column 7 from Column 5 and enter the result in Column 8. Providers shall ensure that all costs reported to Column 7 are necessary, reasonable, and related to CNF patient care.

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807. SCHEDULE D-2 - OTHER CARE RELATED COSTS

807. SCHEDULE D-2 - OTHER CARE RELATED COSTS

A. General

The costs which shall be reported in the other care-related services cost category include:

1. food costs, not including preparation;
2. direct costs of other care-related services, such as social services and patient activities;
3. the salaries and wages of activities directors and aides, social workers and aides, and other care-related personnel including salaries or fees of professionals performing consultation services in these areas which are not reimbursed separately under the Medicaid Program;
4. the costs of training including the cost of lodging and meals to meet the requirements of laws or rules for keeping an employee's salary, status, or position, or to maintain or update skills needed in performing the employee's present duties.

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807. SCHEDULE D-2 - OTHER CARE RELATED COSTS

807. SCHEDULE D-2 - OTHER CARE RELATED COSTS

B. Specific Instructions

1. Lines 1-30: If an account can be direct costed between CNF and Non-CNF, the amount carried to Column 5 (Adjusted Balance) shall be direct costed in the appropriate amount(s) to the proper column(s) (either Column 7, Certified Nursing Facility Costs, or Column 8, Non-Certified and Non-Nursing Facility Costs.) Any account which is direct costed shall be direct costed in full. If accounts cannot be direct costed, use the nursing allocation percentage (Schedule F, Statistic A, Line 3) to calculate Certified Nursing Facility Other Care Related Costs. Multiply the CNF percentage times the amount in Column 5 and enter the products in Column 7. Subtract Column 7 from Column 5 and enter the results in Column 8.
2. Line 31 : If an account can be direct costed between CNF and Non-CNF, the amount carried to Column 5 (Adjusted Balance) shall be direct costed in the appropriate amount(s) to the proper column(s) (either Column 7, Certified Nursing Facility Costs, or Column 8, Non-Certified and Non-Nursing Facility Costs.) Any account which

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807. SCHEDULE D-2 - OTHER CARE RELATED COSTS

807. SCHEDULE D-2 - OTHER CARE RELATED COSTS

is direct costed between CNF and Non-CNF shall be direct costed in full.

Any account that cannot be direct costed shall be allocated using the dietary allocation percentage (Schedule F, Statistic C, Line 1, Column 2). Multiple the CNF percentage times the amount in Column 5 and enter the product in Column 7. Subtract the amount in Column 7 from Column 5 and enter the result in Column 8.

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808. SCHEDULE D-3 - OTHER OPERATING COSTS

808. SCHEDULE D-3 - OTHER OPERATING COSTS

- A. Lines 1 through 19: If an account can be direct costed between CNF and Non-CNF, the amount carried to Column 5 (Adjusted Balance) shall be direct costed in the appropriate amount(s) to the proper column(s) (either Column 7, Certified Nursing Facility Costs, or Column 8, Non-Certified and Non-Nursing Facility Costs.) Any account which is direct costed shall be direct costed in full. If an account cannot be direct costed, use the dietary allocation percentage (Schedule F, Statistic C, Line 1, Column 2) to allocate Dietary Costs. Multiply the CNF percentage times the amounts in Column 5 and enter the products in Column 7. Subtract the amounts in Column 7 from Column 5 and enter the results in Column 8.
- B. Lines 21 through 55: If an account can be direct costed, between CNF and Non-CNF, the amount carried to Column 5 (Adjusted Balance) shall be direct costed in the appropriate amount(s) to the proper column(s) either Column 7, Certified Nursing Facility Costs, or Column 8, Non-Certified and Non-Nursing Facility Costs.) Any account which is direct costed shall be direct costed in full. Any

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808. SCHEDULE D-3 - OTHER OPERATING COSTS

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account that cannot be direct costed shall be allocated using the CNF square foot percentage (Schedule F, Statistic B, Line 1, Column 2). Multiply the percentage times amounts in Column 5 and enter the products in Column 7. Multiply the "Other" percentage (Schedule F, Statistic B, Line 2, Column 2) times the amounts in Column 5 and enter the products in Column 8. For Hospital-Based Facilities only: add the ancillary square foot percentages (Schedule F, Statistic B, Lines 3 through 8, Column 2) together. Use the sum to allocate Housekeeping & Plant Operation costs of the ancillary cost centers to Column 9.

- C. Line 57 through 74 and 76 through 130: If an account can be direct costed between CNF and Non-CNF, the amount carried to Column 5 (Adjusted Balance) shall be direct costed in the appropriate amount(s) to the proper column(s), (either Column 7, Certified Nursing Facility Costs, or Column 8, Non-Certified and Non-Nursing Facility Costs.) If an account cannot be direct costed, use the nursing allocation-

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808. SCHEDULE D-3 - OTHER OPERATING COSTS

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percentage (Schedule F, Statistic A, Line 3) to calculate Certified Nursing Facility Laundry and Administrative & General costs. Multiply the CNF percentage times amounts in Column 5 and enter the products in Column 7. Subtract the amounts in Column 7 from Column 5 and enter the results in Column 8.

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809. SCHEDULE D-4 - CAPITAL COSTS

809. SCHEDULE D-4 - CAPITAL COSTS

- A. If an account can be direct costed, between CNF and Non-CNF, the amount carried to Column 5 (Adjusted Balance) shall be direct costed in the appropriate amount(s) to the proper column(s) (either Column 7, Certified Nursing Facility Costs, or Column 8, Non-Certified and Non-Nursing Facility Costs.) If an account cannot be direct costed, allocate capital costs using square footage (Schedule F, Statistic B, Column 2). Multiply the CNF percentage on Line 1 times amounts in Column 5 and enter the products in Column 7. Multiply the "Other" percentage on Line 2 times amounts in Column 5 and enter the products in Column 8.. For Hospital-Based Facilities only: add the ancillary square footage percentages from Schedule F, Statistic B (Lines 3 through 8, Column 2) together. Use the sum to allocate capital costs of the ancillary cost centers to Column 9.
- B. Lines 24 through 28 are provided for the computation of total costs per books, net reclassifications, net adjustments, and total adjusted costs for comparison and analysis.

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809. SCHEDULE D-4 - CAPITAL COSTS

809. SCHEDULE D-4 - CAPITAL COSTS

1. Line 24: The entries to this line Columns 2 through 9 shall be the total of the entries to Columns 2 through 9 of Schedules D-1 through D-3 and D-4 through Line 22.
2. Line 25, Column 7: The entry to this line shall be the sum of Schedule D-5, Column 8, Lines 12, 21, 30, 42, 51, 60, and 67.
3. Line 26, Column 7: The entry to this line shall be the sum of Column 7, Lines 24 and 25.
4. Line 27: The entries to this line columns 2 through 5 shall be the total of the entries to columns 2 through 5 of Schedule D-5. Add the entries from the appropriate column, Schedule D-5, Lines 12, 21, 30, 42, 51, 60 and 67 to compute the proper entry.
5. Line 28: The entries to this line shall be the totals of lines 24 and 27.

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809. SCHEDULE D-4 - CAPITAL COSTS

809. SCHEDULE D-4 - CAPITAL COSTS

- a. Column 2: The amount entered to Line 26, Column 2 shall agree with the total costs of the facility as reported in its general ledger.
- b. Column 3: The total reclassifications (the amount entered to Line 26, Column 3) shall net out to be zero (0).
- c. Column 4: The amount entered to Line 26, Column 4 shall be the total of all adjustments entered to Scheduled D-1 through D-5. It shall agree with the total adjustments reported on Schedule D-7 (D-7, Line 53, Column 3).

810. SCHEDULE D-5 - ANCILLARY COSTS

810. SCHEDULE D-5- ANCILLARY COSTS

- A. Column 2: Ancillary costs as shown in the provider's books shall be entered to the appropriate lines. All ancillary salaries shall be reported to the salaries lines and sub-totaled on the appropriate line.
- B. Column 3: This column shall be utilized for reclassification of Column 2 costs as may be necessary for compliance with the general policies and principles. Reclassifications shall be detailed on Schedule D-6.
- C. Column 4: This column shall be utilized for adjustments to allowable ancillary costs as may be necessary for compliance with the general policies and principles. Adjustments shall be detailed on Schedule D-7.
- D. Column 5: Enter the sum of Columns 2, 3, and 4. The amount entered here shall be the total ancillary cost of the facility as defined by the general policies and procedures.

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810. SCHEDULE D-5 - ANCILLARY COSTS

810. SCHEDULE D-5- ANCILLARY COSTS

- E. Column 6: The cost entered to Column 5 shall be analyzed to identify the direct and indirect ancillary cost portions as defined in the general policies and principles. The direct ancillary cost shall be entered to Column 6.
- F. Column 7:
1. This column shall be utilized to report the indirect ancillary portion (as defined in the general policies and principles) of the amount entered to Column 5. Subtract Column 6 from Column 5 and enter the difference.
 2. Lines 11, 20, 29, 41, 50, 59, and 66 shall be completed by Hospital-Based Providers only. The purpose of these lines shall be to compute each ancillary cost center's share of plant operations and maintenance, housekeeping and capital costs. The Column 7 amounts are derived by multiplying the appropriate Hospital Ancillary Square Foot Percentage (Schedule F, Statistic B, Column 4) by the amount on Schedule D-4, Line 24, Column 9.

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810. SCHEDULE D-5 - ANCILLARY COSTS

810. SCHEDULE D-5- ANCILLARY COSTS

- G. Column 8: This column shall be used for reporting the Certified Nursing Facility's share of indirect cost. For each ancillary cost center, multiply the appropriate CNF Ancillary Charge Percentage (Schedule F, Statistic D, Column 3) times the amounts reported in Column 7 to arrive at the correct amounts for Column 8.

811. SCHEDULE D-6 -RECLASSIFICATION OF EXPENSES

811. SCHEDULE D-6-RECLASSIFICATION OF EXPENSES

This work sheet provides for the reclassification of certain amounts necessary to effect proper cost allocation under cost finding. All providers that do not direct cost payroll fringe benefits to individual cost centers shall use this schedule to allocate fringe benefits to the various cost centers. Fringe benefits shall be reclassified to individual cost centers on the ratio of the salaries unless another, more accurate and documentable method can be determined. The reclassification to each cost center shall be entered to the appropriate Schedule D-1 through D-5 line titled "Employee Benefits Reclassification."

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812. SCHEDULE D-7 -ADJUSTMENT TO EXPENSES

812. SCHEDULE D-7-ADJUSTMENT TO EXPENSES

This schedule details the adjustments to the expenses listed on Schedule D-1 through D-5, column 4. Line descriptions indicate the nature of activities which affect allowable costs as defined in this manual or result in costs incurred for reasons other than patient care, and thus require adjustment. Lines 22 through 52 are provided for other adjustments not specified earlier. A brief description shall be provided.

The adjusted amount entered in Schedule D-7, column 3, shall be noted "A" in Schedule D-7, column 2, when the adjustment is based on costs. When costs are not determinable, "B" shall be entered in column 2 to indicate that the revenue received for the service is the basis for the adjustment.

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813. SCHEDULE E. -ANCILLARY SETTLEMENT

813. SCHEDULE E - ANCILLARY SETTLEMENT

This schedule is designed to determine the Medicaid share of direct and indirect ancillary costs.

- A. Column 2: Enter direct ancillary cost for each ancillary cost center from Schedule D-5, Column 6.
- B. Column 3: Multiply the direct costs (Column 2) by the corresponding Medicaid charge percentages (Schedule F, Section D, Column 5, Lines 1 through 7).
- C. Column 4: Enter the total amount received from the Medicaid Program (including any amount receivable from the Medicaid Program at the report date) for ancillary services rendered to Medicaid CNF recipients during the period covered by the cost report.
- D. Column 5: Subtract the Column 5 amount from the Column 4 amount and enter the difference in Column 6.

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814. SCHEDULE F - ALLOCATION STATISTICS

814. SCHEDULE F - ALLOCATION STATISTICS

A. Section A - Nursing Hours or Salaries

This allocation statistic shall be used as the basis for allocating the line item costs reported to Schedule D-1, Lines 1-33; Schedule D-2, Lines 1-30; and D-3, Lines 57-130 which cannot be direct costed to the levels of care. The allocation statistic may be based on the ratio of direct cost of nursing salaries, the ratio of direct nursing hours, a valid time study (as defined by the Department for Medicaid Services), another method which has been approved by the Department for Medicaid Services or, if no other reasonable basis can be determined, patient days. The computation of this statistic shall account for the direct salary costs associated with all material non-certified nursing activities of the facility (such as adult day care or home health services, for example). The computed statistic shall be reasonable and based on documented data. The method used in arriving at the allocation shall be identified at the appropriate place on Schedule F, Ratio A.

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814. SCHEDULE F - ALLOCATION STATISTICS

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For Hospital-Based Facilities Only: The salary costs of all departments and services of the hospital, including all ancillary departments as defined in the general policies and principles of the Department for Medicaid Services, shall be included in the calculation of this statistic. Allocations of costs between CNF and acute cost centers on the basis of patient days will be accepted only when the resulting allocation statistic can be documented and shown to be reasonable.

1. Line 1: Enter the Certified Nursing Facility figure (i.e., salaries or direct hours)
2. Line 2: Enter the "Other" nursing and direct service figure (i.e. salaries or direct hours)
3. Line 3: Divide Line 1 by the sum of Lines 1 and 2 and enter the percentage on Line 3. The percentage shall be carried out to four decimal places (i.e. xx.xxxx%).

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814. SCHEDULE F - ALLOCATION STATISTICS

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4. NOTE: If salary cost figures are used in computing this allocation statistic, the amounts entered in Lines 1 and 2 shall usually agree to entities on the salary lines of Schedule D-1. If the Schedule F, Ratio A salary figures do not agree to Schedule D-1 salary lines, providers shall review both schedules to ensure that both schedules are correct. The provider shall be able to reconcile Schedule F, Ratio A to Schedule D-1 salary lines upon request.

B. Section B - Square Footage

1. Free standing facilities shall only complete Columns 1 and 2 of this section. Hospital facilities shall complete all four columns.
- a. Column 1, Lines 1-10: Enter the square feet in each applicable area of the facility. Direct patient room areas shall be allocated between Certified Nursing Facility and "Other"

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(PC, Non-certified, Acute, etc.). General patient areas, such as hallways, nursing stations, lounges, etc., which are utilized 100% by one level of care shall be directly allocated to the appropriate cost center. General patient areas used by more than one level of care and general service departments (administrator offices, dietary areas, etc.) shall be allocated between levels of care based on the ratio of Certified Nursing Facility room square footage to total room square footage. In free-standing facilities, ancillary departments shall be considered general service departments and allocated to levels of care. In Hospital-Based facilities, direct ancillary square footage shall be entered on Lines 3 through 8.

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814. SCHEDULE F - ALLOCATION STATISTICS

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- b. Column 2, Lines 1-10: Percentages in Column 2 shall be derived by dividing Column 2, Lines 1 through 9, by Line 10 of Column 1. Line 10 shall be the sum of Lines 1 through 9 and should equal 100.0000%.

2. Columns 3 and 4 shall only be completed by Hospital-Based Facilities. These two columns compute allocation factors to allocate the indirect ancillary costs allocated to the pooled ancillaries in Column 9 of Schedules D-3 and D-4 to the individual ancillary cost centers on Schedule D-5.

- a. Column 3, Lines 3-9: The entries to these lines shall be identical to the entries on the same line number of Ratio B, Column 1.
- b. Column 3, Line 10: The entry to this line shall be the sum of the entries to Lines 3-9.

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814. SCHEDULE F - ALLOCATION STATISTICS

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- c Column 4, Lines 3-9: The entries to these lines shall be the percentages resulting from dividing the direct square footage allocated to each ancillary service in Column 3, Lines 3-9 by the total direct ancillary square footage computed at Column 3, Line 10. Percentages shall be carried to four digits (i.e., xx.xxxx%).
- d Column 4, Line 10: The entry to this line shall be the sum of Column 4, Lines 3-9 and shall equal 100.0000%.

C. Section C - Dietary

Identify the method used in arriving at the number of meals served. An actual meal count for 3 X inpatient days shall be used. If 3 X inpatient days is used, the provider shall ensure that bed reserve days are not included in this calculation.

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814. SCHEDULE F - ALLOCATION STATISTICS

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1. Column 1: Enter total meals in each category.
2. Column 2: To arrive at percentages, divide Lines 1 and 2 in Column 1 by Line 3 in Column 1.

D. Section D - Ancillary Charges

1. Column 1: Enter the total charges for each type of ancillary service on Lines 1 through 7. Add Lines 1 through 7 and enter total on Line 8.
2. Column 2: Enter the total charge for each type of ancillary service provided to all CNF patients (both Medicaid and non-Medicaid) on Lines 1 through 7. Add Lines 1 through 7 and enter the sum to Line 8.
3. Column 3: For each Line 1 through 8 divide total CNF patient charges as reported in Column 2 by the total patient charges (all facility patients)

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reported in Column 1. Enter the resulting percentage in column 3.

Percentages shall be carried to four decimal places (i.e., xx.xxxx%).

4. Column 4: Enter the total charges for each type of ancillary service provided to Medicaid patients in certified beds on Lines 1 through 7. Add Lines 1 through 7 and total on Line 8.
5. Column 5:[.] For each Line 1 through 8 divide Medicaid charges in Column 4 by total charges in Column 1. Enter the resulting percentage in Column 3. Percentages shall be carried out to four decimals (i.e. xx.xxxx%).

E. Section E - Occupancy Statistics

1. Lines 1 and 2. Enter the number of licensed bed days. Temporary changes due to alterations, painting, etc. do not affect bed capacity.

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